



STATE BOARD OF EQUALIZATION

Get It In Writing!**For your protection, it is best to get tax advice in writing.**

Because the Sales and Use Tax Law is complex, as are many of your business transactions, ***you are encouraged to put your tax questions in writing.*** Not only will that give us more information on which to base our advice, it may protect you from owing tax, interest, or penalties if we should give you erroneous advice. ***Such protection is not provided for advice given to you in person or on the telephone.***

The Sales and Use Tax Law (Section 6596) provides that you can obtain relief from tax and any penalty or interest charges if you fail to report tax on a transaction because you relied on erroneous written advice from the Board.

For this relief to apply, the following conditions must be met:

- You must have written to the Board for tax advice, and your request must have described the specific facts and circumstances of the activity or transaction (if someone writes on your behalf, you must be identified as the taxpayer to whom the advice applies); and
- The Board must have responded in writing and stated whether the described activity or transaction was subject to tax or stated the conditions under which tax would apply.

If you have received written advice from the Board and request tax relief under Section 6596, it cannot be granted if, following our letter of advice:

- We wrote to you and modified or rescinded our earlier advice, and your tax liability is for a transaction that occurred after such notification; or
- There has been a change in the law or a final decision of a court, which renders our earlier written advice no longer valid.

Besides written advice, the Board offers other resources to help you understand the law. You can call or visit the nearest Board office and talk to a tax representative. Or you can request a copy of a regulation or a tax tip pamphlet or subscribe to our law guide service. All of these avenues are designed to help you better understand your rights and responsibilities as a taxpayer.

Requests for written advice should be directed to the nearest Board office (addresses are listed on the reverse).

CALIFORNIA STATE BOARD OF EQUALIZATION OFFICES

BOARD MEMBERS

DISTRICT	MEMBER	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
First	Carole Migden	465 California Street, Suite 830, San Francisco, 94104-1820	415	557-3000
Second	Bill Leonard	450 N Street, MIC:78, Suite 2337, Sacramento, 95814	916	445-2181
Third	Claude Parrish	28 Civic Center Plaza, Suite 275, Santa Ana, 92701-4011	310	217-6815
Fourth	John Chiang	660 S. Figueroa Street, Suite 2050, Los Angeles, 90017-3454	213	239-8506
Executive Director	James E. Speed	450 N Street, PO Box 942879, Sacramento, 94279-0001	916	445-6464

FOR GENERAL TAX INFORMATION CALL

800-400-7115

For account-specific information contact your local office

SACRAMENTO HEADQUARTERS

450 N Street, PO Box 942879, Sacramento 94279-0001

916

445-6464

BUSINESS TAXES FIELD OFFICES

CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, PO Box 1728, 93302-1728	661	395-2880
Culver City	5901 Green Valley Circle, PO Box 3652, 90231-3652	310	342-1000
El Centro	1550 W. Main Street, 92243-2832	760	352-3431
Eureka	134 D Street, Suite 301, PO Box 4884, 95502-4884 (closed 12 noon-1 p.m. M-F)	707	445-6500
Fresno	5070 N. Sixth Street, Suite 110, PO Box 28580, 93729-8580	559	248-4219
Kearny Mesa	5473 Kearny Villa Road, Suite 300, San Diego, CA 92123 (closed 12 noon-1 p.m. M-F)	858	636-3191
Laguna Hills	23141 Moulton Parkway, Suite 100, 92653-1242	949	461-5711
Norwalk	12440 E. Imperial Highway, Suite 201, PO Box 409, 90651-0409	562	466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	510	622-4100
Rancho Mirage	42-700 Bob Hope Drive, Suite 301, 92270-7167	760	346-8096
Redding	2881 Churn Creek Road, Suite B, PO Box 492529, 96049-2529	530	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	909	680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	916	227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	831	443-3003
San Diego	1350 Front Street, Rm 5047, 92101-3698	619	525-4526
San Francisco	121 Spear Street, Suite 460, 94105-1584	415	356-6600
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92069-2694	760	510-5850
Santa Ana	28 Civic Center Plaza, Rm 239, PO Box 22029, 92702-2029	714	558-4059
Santa Rosa	50 D Street, Rm 230, PO Box 730, 95402-0730	707	576-2100
Stockton	31 East Channel Street, Rm 264, PO Box 1890, 95201-1890	209	948-7720
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	707	428-2041
Torrance	680 W. Knox Street, Suite 200, PO Box T, 90508-0270	310	516-4300
Van Nuys	15350 Sherman Way, Suite 250, 91406 (PO Box 7735, Van Nuys, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	805	677-2700
West Covina	1521 West Cameron Ave., Suite 300, 91790-2738 (PO Box 1500, W. Covina, 91793-1500)	626	480-7200

OUT-OF-STATE FIELD OFFICES

Sacramento	3321 Power Inn Road, Suite 130, PO Box 188268, 95818-8268	916	227-6600
Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	312	201-5300
New York, N.Y.	205 East 42nd Street, Suite 1100, 10017-5706	212	697-4680
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	281	531-3450

TDD INFORMATION

California Relay Telephone Service for the Deaf and Hearing Impaired - From TDD telephones dial 800-735-2929; from voice-operated telephones dial 800-735-2922.

Addresses and telephone numbers are current as of 3-1-03, but are subject to change. We recommend you call the office before visiting.

Unless otherwise noted all offices are open from 8 a.m. to 5 p.m. Monday-Friday, excluding state holidays.